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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Mission in Sierra Leone

Financial performance report for the period from 1 July 2001 to 30 June 2002 and proposed budget for the period from 1 July 2003 to 30 June 2004 of the United Nations Mission in Sierra Leone

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General on the financial performance of the United Nations Mission in Sierra Leone (UNAMSIL) for the period from 1 July 2001 to 30 June 2002 (A/57/680) and the proposed budget for the 12-month period from 1 July 2003 to 30 June 2004 (A/57/681). During its consideration of the reports, the Committee met with representatives of the Secretary-General, who provided additional information.

2. The United Nations Mission in Sierra Leone was established by the Security Council in resolution 1270 (1999). The mandate of the Mission has since been extended and adjusted by subsequent Security Council resolutions, the latest of which was resolution 1470 (2003) of 28 March 2003, by which the Council extended the mandate of UNAMSIL for a further period of six months, until 30 September 2003, as recommended by the Secretary-General in his report of 17 March 2003 (S/2003/321 and Corr.1).

I. Financial performance

3. As shown in section II.A of the financial performance report (A/57/680), expenditure for the period from 1 July 2001 to 30 June 2002 totalled $617,646,400 gross ($612,925,900 net of staff assessment income), resulting in an unencumbered balance of $74,353,600 gross ($73,514,900 net), or approximately 10.7 per cent of

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the gross amount of $692 million ($686,440,800 net) appropriated in General Assembly resolution 56/251 A, exclusive of the amount of $7,230,584 appropriated for the support account for peacekeeping operations. By that resolution, the General Assembly also authorized the assessment of $651 million for the period 2001/02. The Committee notes that, as requested in its previous report on UNAMSIL (A/56/887/Add.3, para. 4), the expenditure for 2001/02 does not include expenditures under the support account for peacekeeping operations and under the United Nations Logistics Base at Brindisi, Italy. As at 31 December 2002, unliquidated obligations for the period 2001/02 amounted to $142,842,600 ($129,641,600 under Governments and $13,201,000 under others). As at 28 February 2003, unliquidated obligations for 2001/02 amounted to $101,967,100.

4. For the financial period 2000/01, the total resources provided by the General Assembly for the operation and maintenance of UNAMSIL amounted to $577,672,651 gross ($570,329,861 net), inclusive of $20,250,900 for the support account for peacekeeping operations and $3,329,000 for the United Nations Logistics Base at Brindisi (General Assembly resolutions 54/241 B and 55/251 A). The approved assessment for the financial period 2000/01 amounted however to $541,035,851 gross ($533,437,661 net), resulting in the unassessed balance of $36,636,800 gross ($36,892,200 net). Expenditures for the period amounted to $520,734,300 gross ($513,198,900 net), inclusive of $248,487,100 in unliquidated obligations. The resulting unencumbered balance of $56,938,351 gross ($57,130,961 net) represents, in gross terms, 9.9 per cent of the amount appropriated (A/56/887/Add.3, paras. 4 and 5). Expenditures in 2000/01 included $20,250,900 under the support account for peacekeeping operations and $3,329,000 under the United Nations Logistics Base (see A/56/833, table 2). Expenditure in 2000/01 for UNAMSIL, excluding expenditure for the support account for peacekeeping operations and for the Base, amounted to $497,154,400, or 90 per cent of the apportionment for the Mission of $554,092,800 for 2000/01.

5. The comments of the Committee on the information contained in the performance report for 2001/02 on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for 2003/04 in the paragraphs below.

Performance data for the current period

6. The Committee was informed that reimbursement of troop/formed police unit costs up to 31 December 2002 totalled $543.8 million, while the amount owed for the period from 1 January to 28 February 2003 was $35 million. With regard to contingent-owned equipment, the Committee was informed that, as at 14 March 2003, an amount of $85.1 million had been reimbursed, and the estimated amount owed was $354.5 million ($83.1 million in accounts payable and $271.4 million in outstanding claims), while unliquidated obligations totalled $307.4 million. In respect of death and disability compensation, $2.7 million had been paid as at 14 March 2003 for 86 claims, 33 claims were pending and unliquidated obligations amounted to $16.4 million.

7. The Committee was provided with expenditure data for the period from 1 July 2002 to 30 June 2003 as at 28 February 2003 (see the annex to the present report). Expenditure for the current period amounted to $566.7 million gross ($563.4 million net) against an apportionment of $669.5 million gross ($662.8 million net).

8. The Committee was informed that contributions assessed from the inception of the Mission to 31 January 2003 amounted to $1,908.3 million. Payments received from inception to 31 January 2003 were $1,568.1 million and amounts outstanding $340.1 million. The Mission's cash position was $412.4 million as at 10 March 2003.

9. The Committee was provided with the following information on incumbency as at 31 March 2003:

Category of personnel	*Authorized*	*Encumbered*	*Vacancy rate (Percentage)*
Military observers	260	255	2.0
Military contingents	17 240	14 550	15.6
Civilian police	170	97	42.9
International staff	381	307	19.4
National staff	611	560	8.3
United Nations Volunteers	168	158	6.0

II. Proposed budget for the period 2003/04

10. The budget for UNAMSIL for the period from 1 July 2003 to 30 June 2004 amounts to $520,053,600 gross ($514,171,200 net of staff assessment) (see A/57/681, sect. II.A.1). Financial resources for the period 2003/04 are requested under three major categories of expenditure: military and police personnel ($283,160,100), civilian personnel ($47,325,300) and operational costs ($189,568,200) and provide for the deployment of 260 military observers, 12,740 military contingent personnel, 170 civilian police, 356 international staff (155 Professional, 120 Field Service, 45 General Service and 36 Security Service), 569 national staff and 147 United Nations Volunteers (see A/57/681, sect. II.B).

Military and police personnel

11. For 2003/04, under military and police personnel, an amount of $283.2 million is requested, or 23.6 per cent lower than the apportionment for 2002/03 of $370.5 million (see A/57/681, sect. II.A.1). Expenditure for 2001/02 amounted to $352.9 million, reflecting an underexpenditure of 5.5 per cent compared with the apportionment of $373.5 million under this category of expenditure (see A/57/680, sect. II.A).

12. For 2003/04, the number of military observers remains at 260. Estimates amount to $12.2 million, or 10.4 per cent higher than the apportionment for 2002/03 of $11.1 million (see A/57/681, sect. II.A.1). In 2001/02, $12.7 million was spent for military observers, reflecting savings of $1.1 million, or 7.9 per cent of the apportionment of $13.8 million, as a result of the lower actual cost of one-way air travel and a reduction in the rate of mission subsistence allowance from $135 to $115, effective February 2002. The Committee was informed that both military troops and observers conducted patrols.

13. For 2003/04, the estimate for military contingents amounts to $263.9 million for a military strength of 12,740 troops, reflecting a reduction of 4,500 troops, or 26

per cent lower than the apportionment for 2002/03 of $356.9 million (see A/57/681, sect. II.A.1). The downsizing of the Mission is in accordance with Security Council resolution 1436 (2002). The Committee notes that further elaboration of the implementation of the drawdown plan is set out in the report of the Secretary-General (S/2003/321 and Corr.1, paras. 11-14). According to the Secretary-General's proposal, the Mission's troop strength would be 11,500 in November 2003, with a potential for further reduction to 5,000 by the end of 2004. The Secretary-General indicates (ibid., para. 76) that it is his intention to provide detailed recommendations concerning the planning and implementation of the remaining steps of phases 3 and 4 of the drawdown process in his reports to the Security Council to be submitted before the end of 2003.

14. The Security Council, in paragraph 3 of its resolution 1470 (2003), commended UNAMSIL for the progress made in the adjustments to its size, composition and deployment and, in paragraph 5, requested the Secretary-General to provide it with detailed plans for the remainder of the drawdown once phase 3 is under way, including options for faster and slower withdrawal depending on the security situation and the capacity and ability of the Sierra Leonean security sector. The Committee requested an indication of the financial implications of the drawdown outlined in the Secretary-General's report (S/2003/321 and Corr.1, paras. 11 and 12) and was informed that, for the 2003/04 financial period, the financial impact of the decrease in the Mission's troop strength to 11,500 by November 2003 (ibid., para. 14) would entail cost reductions amounting to some $34 million. This reduction pertains to military contingents, contingent-owned equipment, self-sustainment and ration requirements. The financial impact of any further drawdown in the strength of the military component of UNAMSIL beyond November 2003 cannot be accurately ascertained at this stage.

15. In 2001/02, $356.6 million was approved for military contingents, authorized at 17,240 troops. The average deployment in 2001/02 was 16,503 military personnel. The expenditure in that period was $337.2 million, leaving a balance of $19.4 million, or 5.4 per cent of the apportionment. The Committee notes that, in 2001/02, the non-rotation of several contingents during the reporting period accounted for $18.2 million of the unspent balance in this category of expenditure. The Committee also notes that in 2001/02 there were savings under standard troop cost reimbursement of $1 million (or 0.5 per cent of the apportionment), $125,400 under daily allowances (1.6 per cent of the apportionment) and $55,500 under recreation leave (or 2.4 per cent of the apportionment). Upon enquiry, the Committee was informed that during the performance period the anticipated full deployment ceiling of 17,240 troops per month was not achieved. The deployment rate for the period averaged 96 per cent or a vacancy rate of 4 per cent. The actual strength of troops during the period amounted to 198,036 person months (16,503 per month average) against the budgeted provision for 206,880 person months (17,240 per month). As a consequence, savings were achieved in the amounts of $1,017,100 under standard troop costs and $180,900 under daily allowances and recreational leave allowances. The Committee further notes that related costs for the military are also budgeted under other items. For example, accommodation for the military is budgeted under facilities and infrastructure and rations are budgeted under miscellaneous expenses.

16. For 2003/04, under military contingents, an amount of $62.4 million is requested for contingent-owned equipment (major equipment), or 16.6 per cent lower than the apportionment for 2002/03 of $74.8 million. Expenditure on contingent-owned equipment (major equipment) in 2001/02 was $80.8 million. In addition, under facilities and infrastructure, an amount of $34.3 million is requested for contingent-owned equipment self-sustainment, or 29 per cent lower than the apportionment for 2002/03 of $48.3 million. Expenditure for self-sustainment in 2001/02 amounted to $45.3 million.

17. The Committee has commented on issues pertaining to the management of contingent-owned equipment arrangements in its general report on the administrative and budgetary aspects of the financing of the United Nations peacekeeping operations (A/57/772, paras. 60-76). With regard to the efficiency of claim processing, the Committee recalls with concern that, for the period ended 30 June 2002, the Board of Auditors observed that there were delays of between three and five months in the performance of arrival inspections at UNAMSIL. The Committee was informed that troop-contributing countries and the Department of Peacekeeping Operations held a joint conference in Sierra Leone in 2002 to discuss wet-dry lease arrangements. A summary of the recommendations of the conference was provided to the Committee.

18. The Committee recalls that it requested that mission factors that apply to monthly reimbursement rates be carefully reviewed in all missions and, if warranted, adjusted in accordance with changes in the operational conditions in the mission area (see A/56/887, para. 37). The Committee was informed upon enquiry that revised mission factors at UNAMSIL are as follows: extreme environmental conditions decreased from 1.9 to 1.2 per cent, intensified operational conditions decreased from 1.5 to 1.4 per cent and hostile action/forced abandonment fell from 3.5 to 1.5 per cent. The Committee was informed that the new factors have not yet been implemented and remain under review at Headquarters. Once mission factors are approved, the applicable rate will be used in calculating reimbursement for contingent-owned equipment and will be reflected as savings in the context of the performance report.

19. Estimates for civilian police for 2003/04 amount to $7 million, or 173.9 per cent higher compared with the approved budget for 2002/03 of $2.6 million (see A/57/681, sect. II.A.1). Expenditure for 2001/02 amounted to $3 million, reflecting savings of $54,300 under civilian police in 2001/02 resulting from delayed deployment of civilian police, offset in part by requirements for mission subsistence allowance in respect of 30 additional police advisers deployed in connection with the electoral process.

20. For 2003/04 it is proposed to increase the number of civilian police from 60 to 170 in accordance with Security Council resolution 1436 (2002) (see also A/57/681, sect. II.B.1). As indicated in paragraph 9 above, as at 31 March 2003, the civilian police strength was 97 police officers against 170 authorized police positions. The Committee was informed that for budgeting purposes for 2003/04 the average planned monthly deployment is 154 civilian police. In the view of the Committee, this projection may be unrealistic. The Committee has observed that countries tend to be reluctant to deploy some of their personnel to missions that are downsizing. Civilian police personnel are not formed units and police officers would want to know how long they would stay. The Committee notes, for example, the statement in

the report of the Secretary-General to the effect that unfortunately, despite strenuous efforts, the recruitment of United Nations civilian police trainers has been hampered by the paucity of well-qualified candidates in required professions (S/2003/321 and Corr.1, para. 18).

21. **The Committee recommends that a 5 per cent delayed deployment factor be applied to the estimates of $6.1 million for mission subsistence allowance included in the estimate of $7 million for civilian police. Should more expenditure be incurred as a result of higher incumbency, the related cost should be reflected in the performance report.**

Civilian personnel

22. For 2003/04, estimates for civilian personnel amount to $47.3 million, reflecting a decrease of 22 per cent, as compared with the apportionment for 2002/03 of $60.7 million (see A/57/681, sect. II.A.1). Expenditure for 2001/02 amounted to $47.3 million, reflecting an underexpenditure of 17.3 per cent compared with the apportionment of $57.2 million under this category of expenditure (see A/57/680, sect. II.A).

23. The international staff component of the Mission would be reduced from 381 to 356 personnel, reflecting the abolition of 25 international staff posts (1 D-1, 1 P-4, 10 P-3, 2 P-2, 7 Field Service and 4 General Service). The national staff would decrease by 42 posts, from 611 to 569 posts, and the United Nations Volunteers by 21 posts, from 168 to 147 (A/57/681, paras. 9-11). During the hearings the Committee was informed that it was also proposed to downgrade a post of Assistant Secretary-General to the D-2 level for the Chief Administrative Officer of the Mission. **The Committee has no objection to this proposal.**

24. The Committee notes from the performance report for the period 2001/02 that UNAMSIL continues to experience high vacancy rates in its civilian personnel. The delayed recruitment of international and national staff in 2001/02 resulted in actual average vacancy rates of 23 per cent and 16 per cent, respectively, as compared with the vacancy factor of 10 per cent assumed in the budget for 2001/02 (A/57/680, paras. 7 and 8), and 43 United Nations Volunteers positions were unencumbered compared with 168 authorized in the budget for 2001/02. In 2000/01, the Mission had experienced actual vacancy rates of 16 and 21 per cent for international and local staff, respectively, as compared with the anticipated vacancy rate of 10 per cent for both categories of staff in that period (A/56/833, annex II, para. 11).

25. The Committee notes that general temporary assistance funds are being used to provide for the hiring of additional staff without going through the normal procedure of appointment and placement. In the period 2001/02 underexpenditure for national personnel also resulted from the hiring of national staff as individual contractors under general temporary assistance, prior to the granting of fixed-term appointments (A/57/680, para. 8). These expenditures are reported under operational costs of the Mission. **The Committee expects that in future such expenditure will be fully revealed and explained in the performance reports.**

26. As indicated above, the Mission is downsizing and the reduction of 25 international posts for 2003/04 appears, in the view of the Committee, rather conservative. The Committee notes that for the current period the total number of vacant international and national posts is 125 (74 international and 51 national) as at

31 March 2003 (see. para. 9 above). **The Committee recommends that the international staff estimate be adjusted taking into account the vacancy rates experienced by the Mission.**

27. The Committee was informed that an overexpenditure of $384,800 in 2001/02 for common staff costs of international staff was partly due to payments of security allowance. Upon enquiry, the Committee was informed that, pursuant to the United Nations policy on residential security measures that are to be taken at designated mission areas, UNAMSIL staff members are eligible for reimbursement for residential security guards, within established limits. The United Nations does not pay a monthly security allowance to staff. However, staff members are reimbursed, up to 80 per cent, for security guards they employ for the purpose of guarding their homes, on presentation of the receipts. This cost is charged to common staff costs. In the budget proposal for 2003/04 no separate provision was made, since any such payments will be charged to common staff costs, which cover a number of items pertaining to staff entitlements. Common staff costs are calculated on the basis of the New York standard salary scale for 30 per cent of international posts and the salary scale for appointments of limited duration for the remaining 70 per cent of the posts. The provision under common staff costs for mission appointees takes into account lower requirements for this category of staff.

Operational costs

28. For 2003/04, estimates for operational costs amount to $189.6 million, reflecting a decrease of 20.5 per cent as compared with the apportionment for 2002/03 of $238.3 million (see A/57/681, sect. II.A.1). Expenditure for 2001/02 amounted to $217.5 million, reflecting an underexpenditure of 16.8 per cent compared with the apportionment of $261.3 million under this category of expenditure (see A/57/680, sect. II.A).

29. **In reviewing the performance report, including additional information, the Committee noticed several instances in which property and inventory management required significant improvement.**

Official travel

30. Under operational costs, official travel estimates for 2003/04 amount to $1,355,100, reflecting an increase of 78.2 per cent as compared with the apportionment for 2002/03 of $760,400 (see A/57/681, sect. II.A.1). Expenditure for 2001/02 amounted to $958,200, reflecting an overexpenditure of 9.6 per cent as compared with the apportionment of $874,400 under this category of expenditure (see A/57/680, sect II.A).

31. The Committee was informed that the increase in the travel estimates for 2003/04 mainly reflects increased resource requirements of $741,800 for training-related travel of Mission personnel. In 2001/02, training-related travel amounted to $295,900. Other travel requirements for 2003/04 include $216,000 for travel within the mission area and $61,200 for political consultations, as compared with $159,200 and $114,200 utilized for these purposes, respectively, in 2001/02. The bulk of the rest of the travel resources requested for 2003/04 are for travel related to management, technical and logistical support purposes. **In the view of the Committee, the request for travel is excessive in the light of the downsizing of the Mission. The Committee therefore recommends that the travel budget for**

2003/04 be approved at the level of $960,000, reflecting a reduction of $395,100, or about 29 per cent, from the proposed amount of $1,355,100.

Facilities and infrastructure

32. Facilities and infrastructure requirements for 2003/04 amount to $44.3 million, reflecting a decrease of 29.7 per cent as compared with the apportionment for 2002/03 of $63 million (see A/57/681, sect. II.A.1). Expenditure for 2001/02 amounted to $61.4 million, reflecting an underexpenditure of 26.3 per cent, as compared with the apportionment of $83.3 million under this category of expenditure (see A/57/680, sect. II.A).

33. The Committee notes from the financial performance report (A/57/680, para. 13) that underexpenditure for facilities and infrastructure in 2001/02 included a savings of some $8.2 million because of the acquisition of fewer prefabricated units. This arose because a number of troop-contributing countries utilized tents instead of hard-walled accommodation. Upon request, the Committee was informed that, according to the rules for contingent-owned equipment approved by the General Assembly, the principle of dual payment for United Nations non-provision of hard-walled accommodation is as follows:

> "When the United Nations is unable to provide permanent, semi-permanent, or rigid accommodation for a contingent after six months in tents, the troop contributor will be entitled to receive reimbursement at both the tentage and accommodation self-sustainment rates. This combined rate will continue until personnel are housed to the standard specified under the accommodation rate."

The Secretariat may request a temporary waiver of the application of this dual payment principle for those short duration missions where the provision of hard-walled accommodation is demonstrably and clearly impractical and not cost-effective.

34. Furthermore, the Committee was informed that on the basis of the above, the United Nations pays dual tentage and accommodation rates whenever a contingent remains in tents after the first six months of its deployment. All units that have deployed to UNAMSIL have been in the Mission for more than six months, and they therefore receive the dual payment. The total amount of dual payment certified for UNAMSIL to date is as follows:

	Tentage	*Accommodation*	*Total*
Budget period		*United States dollars*	
1999/00	562 133	76 593	638 726
2000/01	1 767 820	2 517 491	4 285 311
2001/02	2 402 202	4 127 262	6 529 464
Total	**4 732 155**	**6 721 346**	**11 453 501**

The Committee was informed that, had the troops accepted United Nations accommodation, no payment would have been due; the United Nations would, however, have incurred costs greater than what was actually spent. **The Committee questions this assumption and points out that, if local contractors and locally available materials were used, the cost of hard-wall accommodation could be considerably less. This consideration should be taken into account in future.**

Air transportation

35. Air transportation requirements for 2003/04 amount to $63.3 million, reflecting a decrease of 14.4 per cent, as compared with the apportionment for 2002/03 of $73.9 million (see A/57/681, sect. II.A.1). Expenditure for 2001/02 amounted to $61 million, an underexpenditure of 7.8 per cent, as compared with the apportionment of $66.1 million under this category of expenditure (see A/57/680, sect. II.A).

36. The Committee was informed that the air transportation estimates for 2003/04 were based on the use of 25 aircraft during the period (23 helicopters for 16,620 flying hours and 2 fixed-wing aircraft for 670 flying hours), as compared with the plan approved for 2002/03, which called for 28 aircraft (26 helicopters for 18,120 flying hours and 2 fixed-wing aircraft for 1,098 flying hours). During the hearings, the Committee was informed, however, that the plans had been revised and the Mission air transportation requirements would be met by the use of 22 helicopters and 2 fixed-wing aircraft. The estimates would therefore be adjusted to reflect the deletion of the renting cost of one MI-26 helicopter for approximately 960 flying hours. Upon enquiry, the Committee was further informed that the number of aircraft would be reviewed again in the light of the decision of the Security Council on the recommendations of the Secretary-General regarding the implementation of the remaining steps of phases 3 and 4 of the downsizing plan (see S/2003/321 and Corr.1, paras. 11-14 and 76).

37. In the period 2001/02, the Committee notes from the financial performance report (A/57/680, para. 15) and the additional information provided that savings of some $5.1 million resulted from the utilization of fewer flight hours by the Mission fleet of 26 helicopters (12 commercially contracted and 14 military-type contracted under letter-of assist arrangements) and its fixed-wing aircraft. The Committee was informed that the helicopters utilized only 12,819 flying hours (11,402 block hours and 1,417 extra flying hours) of the 15,760 flying hours planned (14,360 block hours and 1,400 extra flying hours), leaving a net balance of 2,941 unutilized flying hours (2,958 block hours and an overutilization of 17 extra flying hours). With regard to the fixed-wing aircraft, it was anticipated that a fleet of one executive jet and two Ilyushin-76 heavy transport aircraft would utilize a total of 1,120 flight hours, but the executive jet and one Ilyushin-76 aircraft actually utilized 770 flight hours during the reporting period. The Committee was informed that possible alternatives to the executive jet were under active review in UNAMSIL and in other missions, including the use of multi-purpose aircraft. The financial implications of any change should be reflected in the performance report.

38. The Committee notes from the additional information provided to it that the underexpenditure on rental and operation of helicopters does not appear to correspond to the number of hours used. As indicated above, 2,958 block hours for helicopters, or 21 per cent of the total planned number of 14,360 block hours, were

not utilized; however, the expenditure reported to the Committee was $50.5 million against the approved budget of $51.9 million, leaving a balance of $1.4 million. The Committee understands that in UNAMSIL, as in other peacekeeping missions, air contracts consist of a set of block hours, with extra hours negotiated separately. The Committee was informed upon request that a lower utilization of block hours was not reflected in lower expenditure since the contract specifies a guaranteed payment by the United Nations for a block of hours. These block hours should be paid, according to the contract, irrespective of the number of hours flown so long as the block hours are not exceeded. If the use exceeds the block hours, the contractor may specify an additional rate that would be charged for such extra hours. **The Committee has commented on this issue in its general report and requested the Secretariat to examine and clarify the various methods for costing block hours, together with the relative merits of commercial hiring versus letter-of-assist arrangements (A/57/772, para. 108). The Secretariat should review its estimates of usage of air assets, so as to ensure that contracts for services are based on realistic assumptions.**

Training

39. The Committee was provided with information on the training resources requested for the period 2003/04 for the proposed civilian staff, as compared with training resources in the apportionments for 2002/03 and expenditures in 2001/02. Training resource requirements for 2003/04 amount to $741,800 (all related to travel) for the training of 120 staff members. For 2002/03 the training budget amounted to $322,600 for the training of 45 UNAMSIL staff (A/56/855, annex I.C, para. 28, and annex II.A, item 44). Expenditure for 2001/02 amounted to $376,900 ($81,000 for fees and miscellaneous services and $295,900 for training-related travel) for the training of 63 individuals.

40. **The Committee notes that there are certain subjects that appear to be consistently more favoured in training than others. For example, in UNAMSIL and other peacekeeping missions, there appears to be always a larger number of staff receiving training in communication and information technology subjects but only a limited number of staff receiving training in areas, such as procurement, property and inventory management, personnel and financial and budgetary matters, which have been identified by the Board of Auditors as in need of attention and improvement (see A/57/772, para. 139).** The Committee notes that in 2003/04 a total of 30 out of 120 staff members, or 25 per cent, would be trained in communication and information technology subjects. In 2002/03, 15 out of 45 staff members were scheduled to receive training in communication and information technology matters (see A/56/855, annex II.A, item 44) and, in 2001/02, 28 out of 63 staff members were trained in communication-related matters. The Committee notes that this trend appears to reflect the decreasing need for such training once staff have already been trained and retained in the Mission.

41. **The Committee trusts that there will be continued coordination between the managers at the Department of Peacekeeping Operations and the managers in the Mission area at UNAMSIL in defining training requirements.**

42. **The Committee points out that the total resource requirement estimates for training in the UNAMSIL budget, as in the other peacekeeping budgets, are not clearly identified in the budget document and in the additional information**

provided to it. The costs of training-related travel and training supplies and equipment are subsumed under various miscellaneous budget lines. The Committee requests that, as the resources for the training of personnel constitute an important component of the proposed budget of the Mission, in the future all resources requested for training be indicated under one heading clearly and comprehensively in the budget, without being subsumed under other miscellaneous budget lines of the proposal. The Committee has commented further on the subject of training in its general report on the administrative and budgetary aspects of the financing of peacekeeping operations (A/57/772).

Miscellaneous supplies, services and equipment

43. Provisions for miscellaneous supplies, services and equipment amount to $34.4 million, reflecting a decrease of 20.3 per cent as compared with the apportionment for 2002/03 of $43.1 million (see A/57/681, sect. II.A.1). Expenditure for 2001/02 amounted to $37 million, reflecting an underexpenditure of 20.4 per cent, as compared with the apportionment of $46.5 million under this category of expenditure (see A/57/680, sect. II.A).

44. The Committee was informed that the bulk of the estimate for miscellaneous supplies, services and equipment for 2003/04 is for rations ($25.9 million), as compared with $37.4 million budgeted for 2002/03, reflecting a decrease of 30.8 per cent. Expenditure for rations in 2001/02 amounted to $31.6 million, an underexpenditure of 17.1 per cent as compared with the apportionment of $38.2 million under this category of expenditure. The Committee notes that troop strength during the reporting period was almost at capacity, as the deployment for the period was more than 17,000 military personnel. The Committee sought reasons for the underexpenditure and was informed that the Mission did not procure 14-day ration reserves and water since the Mission relied on its own water treatment facilities; the unit cost was also lower than envisaged, at about $5 per person rather than the $5.75 budgeted for. **The Committee requests that in the future the Mission use the appropriate standard cost for this item to avoid overbudgeting.**

45. **The Committee sees no reason why in this Mission, under miscellaneous supplies, services and equipment, items such as rations, training, travel, public information expenses, communication expenses and acquisition of equipment are charged to miscellaneous expenses. Moreover, this budget component includes a budget line for "other miscellaneous services" in the amount of $1.2 million, for various items that appear not to have been properly assessed, planned and budgeted. The Committee has commented further on this matter in its general report (see A/57/772, paras. 134-136).**

III. Recommendations of the Advisory Committee

46. The actions to be taken by the General Assembly, as proposed by the Secretary-General, in connection with the financing of UNAMSIL for the period from 1 July 2001 to 30 June 2002 are set out in paragraph 22 of the performance report (A/57/680). **The Advisory Committee recommends that the General Assembly approve:**

(a) A reduction in the appropriation for UNAMSIL for the period from 1 July 2001 to 30 June 2002 from $717,603,059 (provided by the General Assembly in resolution 56/251 A) to $676,603,059, corresponding to the amount actually assessed for the period;

(b) That the unencumbered balance of $33,353,600 resulting from the reduced appropriation recommended in subparagraph (a) above be credited to Member States in a manner to be determined by the General Assembly;

(c) That other income for the period ended 30 June 2002, amounting to $23,207,000, also be credited to Member States in a manner to be determined by the General Assembly.

47. The actions to be taken by the General Assembly, as proposed by the Secretary-General, in connection with the financing on UNAMSIL for the period from 1 July 2003 to 30 June 2004 are set out in paragraph 23 of the budget report (A/57/681). **The Committee recommends approval of the Secretary-General's request that the General Assembly appropriate the amount of $520,053,600 gross ($514,171,200 net) for the maintenance of the Mission for the 12-month period from 1 July 2003 to 30 June 2004. In paragraphs 21 and 31 above, the Committee has made recommendations which should lead to economies; these should be reflected in the performance report. In view of what has been stated by the Secretary-General in his report (S/2003/321 and Corr.1) and by the Security Council in its resolution 1470 (2003) (see paras. 13 and 14 above), the Committee further recommends that the amount to be assessed, at this time, should not exceed $486 million gross ($480.2 million net).**

Annex

Actual and projected expenditures of the United Nations Mission in Sierra Leone for the period from 1 July 2002 to 30 June 2003

(Thousands of United States dollars)

Category	*Apportionment (1)*	*Expenditures as at 28 February 2003 (2)*
I. Military and police personnel		
Military observers	11 078.3	8 637.3
Military contingents	356 843.6	336 677.9
Civilian police	2 556.5	1 836.3
Formed police units	-	-
II. Civilian personnel		
International staff	47 935.1	25 739.0
National staff	5 977.9	1 938.7
United Nations Volunteers	6 740.4	2 648.7
III. Operational costs		
General temporary assistance	-	-
Government-provided personnel	-	-
Civilian electoral observers	-	-
Consultants	27.0	14.0
Official travel	760.4	900.4
Facilities and infrastructure	63 025.7	53 700.1
Ground transportation	13 483.6	4 730.8
Air transportation	73 916.7	53 905.9
Naval transportation	-	-
Communications	17 731.6	16 425.9
Information technology	2 133.1	1 297.8
Medical	16 482.9	15 528.7
Special equipment	7 672 7	7 651.1
Miscellaneous supplies, services and equipment	43 110.9	35 071.7
Quick-impact projects	-	-
Gross requirements	**669 476.4**	**566 704.3**
Staff assessment income	6 697.2	3 346.7
Net requirements	**662 779.2**	**563 357.6**
Voluntary contributions in kind (budgeted)	-	-
Total requirements	**669 476.4**	**566 704.3**